

*This Statutory Instrument has been made in part as a consequence of a defect in [S.I. 2020/1515](#) and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2021 No. 810**

**TAX CREDITS  
SOCIAL SECURITY**

**The Tax Credits and Child Benefit (Miscellaneous  
and Coronavirus Amendments) Regulations 2021**

*Made - - - - 7th July 2021*

*Laid before Parliament 8th July 2021*

*Coming into force - - 29th July 2021*

The Treasury, in exercise of the powers conferred by sections 7(8) and (9), 65(1) and (9) of the Tax Credits Act 2002<sup>(1)</sup>, section 142(2) of the Social Security Contributions and Benefits Act 1992<sup>(2)</sup> and section 138(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(3)</sup>, make the following Regulations.

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(1) [2002 c. 21](#). Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act 2012 ([c. 5](#)) with effect from 1st February 2019, subject to savings provided by Article 3 of [S.I. 2019/167](#).

(2) [1992 c. 4](#). Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 ([c. 6](#)).

(3) [1992 c. 7](#). Section 138 was substituted by section 2(2) of the Child Benefit Act 2005.